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OFFICE OF THE STATE AUDITOR OF MISSOURI

1994 ANNUAL REPORT



MARGARET KELLY, C.P.A.  
STATE AUDITOR

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## STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA  
STATE AUDITOR

(314) 751-4824

The People of Missouri  
Governor Mel Carnahan  
The Missouri General Assembly

Citizens of Missouri:

Pursuant to the provisions of the Constitution of the State of Missouri, Article IV, Section 13, I am pleased to present to you the 1994 Annual Report for the Office of State Auditor.

Contained within this report are some of the highlights of the approximately 1,000 findings contained in the 111 reports issued by my office during calendar year 1994.

Findings included in this report note areas where taxpayers' money was questionably spent, including questioned costs related to state and federal grant moneys and expenditures made without proper bidding procedures or documentation. These examples total more than \$10.6 million. Other examples note instances where \$38.8 million in public moneys were wasted or were clearly improperly spent, including cases where delinquent accounts were not collected or public moneys were spent on gifts or employee bonuses. In addition, audits issued last year by my office identified more than \$160,989 in taxpayer moneys and government assets that were missing or misappropriated, including more than \$95,000 stolen through criminal acts of fraud.

The holding of a public trust and the handling of public moneys demands no less than full accountability by governmental officials. My commitment, and that of my office, is to help assure Missourians that their tax moneys are used legally and efficiently.

On behalf of my staff and myself, I express appreciation to the state and local officials who have worked with the state auditor's office in taking a business management approach to government operations in Missouri.

Sincerely,

A handwritten signature in cursive script that reads "Margaret Kelly".

Margaret Kelly, CPA  
State Auditor

# State Auditor of Missouri

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## Auditor's Message

*The following is State Auditor Margaret Kelly's inauguration address delivered January 9, 1995:*

Governor Carnahan, Elected Officials, Distinguished Guests and Ladies and Gentlemen. It is wonderful to have all of you here today, to share this special occasion. It's particularly meaningful to be with those who have played an important part in my life as a family member, as a professional, and as a public official.

But there is someone with us that I would like to especially recognize as an individual who has been very influential in my life, and whom I'm extremely proud to have with me today. That person is my father, Emory Blake, who will celebrate his 96th birthday this next July. I wish mother could have joined us today, also, but she was unable to make the trip.

Father is a retired banker. As I grew up, I learned from him about honesty, integrity and the principles of business and finances. He shared a lot of common sense and solid, practical advice about the management of money and resources. I often heard such quotes as "a penny saved is a penny earned," "a small leak can sink a big ship," and "a man is as good as his word."

My father influenced and taught by the example he set. I believe these values and practices are as important and relevant today as they were when I was growing up.

As State Auditor, I believe that over the years government has -- to some extent -- lost sight of a lot of the fundamental values and common-sense approaches to managing its resources and finances. Efficiency and saving have given way to expanding and spending, and the cycle never seems to stop.

Promises used to be iron-clad; now, they are examined for loopholes and exemptions. Honesty and integrity have too often fallen victim to personal satisfaction and political expediency.

The farther government moves away from fundamental values, the more distant it is from the people it is supposed to be serving. We can no longer depend on a person's word, and a handshake is no longer a sign of commitment.

In order to progress as a state, and as a nation, government cannot continue to conduct business as it has in the past. The time has come to re-evaluate what we are doing and how we are doing it.

It's time to streamline the programs we do need, and stop believing that bureaucracy and bloated government are going to solve our problems -- because they won't.

It is important to remember that every single tax dollar spent has an impact on every citizen of this state.

# State Auditor of Missouri



Every tax dollar that goes into the government bureaucracy is a dollar that comes out of the pocket of a senior citizen struggling to pay the monthly utility bill.

Every tax dollar that goes toward a new government program is a tax dollar that comes from a young couple struggling to save for a down payment on a new home.

And every tax dollar that pays to administer some new state rule or regulation is a tax dollar that comes from a small-business person struggling to invest an already small profit margin into new capital or equipment.

There is no question that the people of Missouri regard essential government services to include public education, health care, a safety net for people in need, crime prevention and punishment for criminals.

But what they don't want is excessive bureaucracy and waste or misuse of their tax dollars.

It seems that in government it is much easier to study a problem than solve it. We can study problems all we want, but what I'm interested in, and what I believe the people are interested in, is action to correct these problems now.

The state auditor's office plays a critical role in helping to shape the changes in our state and local governments. Through our audits we have aided officials in being more accountable and efficient, we have ferreted out millions of dollars of waste and misuse of public funds, we have found dishonesty and fraud, and we have assisted law enforcement in recouping public moneys that have been taken.

When officials have sought our guidance in an effort to comply with rules and regulations, we have offered a helping hand of assistance through training and information.

I'd like to take this opportunity to recognize the members of my staff, who are in attendance today, and thank them on behalf of the people of Missouri for the work they have accomplished in the State Auditor's Office.

By making use of the work of our office, I believe Missouri can meet the needs of our citizens and develop a more efficient and wisely run government, one that is both responsible and honest to the people it is here to serve.

The problems that lie before us are large, but we've always had problems to solve. In fact, the only difference today is that we have almost unlimited opportunities to find solutions and resolve difficult situations. The technology we have today gives us a tremendous advantage through computerization and modernization. It is incredible to think about the resources a small laptop computer places at our disposal -- a technological development not even available to government ten years ago.

New and more effective communications also give us opportunities that we've never had before. We can communicate directly with the public, reaching to all parts of our state almost instantly, and receive immediate feedback from the people we are here to serve.

With these resources at our disposal, we cannot afford to continue the status quo. New approaches need to be developed, and that begins with a new attitude about how government should work.

# State Auditor of Missouri



But all of this focus on the future must begin with an examination of those fundamental values that we've learned and developed throughout our lifetimes. The kinds of things that Emory Blake taught me as I was growing up.

Honesty, hard work, conservative management, integrity -- these are the principles upon which we must build the future. The closer we are to these values, the closer government will be to its people.

The public's role in this effort should be one of being informed, asking questions and communicating ideas. It is no small part that you play, because you are the ones who can keep public officials on their toes by asking for explanations and justifications.

Government officials' role in this should be one of openness, forthrightness and respect for those who employ us -- the people of this state.

I consider public service to be an honorable profession, an opportunity to give back to society and contribute to the community. But in order for public service to work as it should, we in government must first live up to the expectations of taxpayers. By definition, we are not in public service unless we are here to serve the people. It

is a fundamental statement, but one that is too often forgotten.

We live in a wonderful state, where caring people are hard-working, honest and ready to meet the challenges of tomorrow. They are looking for public officials who will provide leadership based on these values. We have an obligation to our children, and our children's children, to create a more responsible and responsive government. The examples our past generations have set for us should give us the courage to create a better tomorrow. We are the heirs to the land and to the laws our ancestors have handed down to us. We have no legitimate excuses for not creating a better future. It rests on the shoulders of our generation to make sure this is done.

As I begin my next term as your state auditor, I am looking forward to what the future has in store. I thank you, the people of this great state, for the confidence you've shown in me, for the continued opportunity you've given me, and for any future service you may ask of me. I look forward to working together as Missouri leads this nation into the 21st century.

Thank you, and may God bless each and every one!

# State Auditor of Missouri



## Executive Summary

**T**he Office of Missouri State Auditor was created in 1820 when the state of Missouri was organized. The office derives its powers from Article IV, Section 13 of the Missouri Constitution and its legal duties are detailed in Chapter 29 of the Revised Statutes of the State of Missouri (RSMo). The Missouri State Auditor's Office is recognized as a CPA firm by the State Board of Accountancy.

Margaret Kelly, CPA, was inaugurated as Missouri's 33rd state auditor on July 16, 1984. She was elected to a four-year term in 1986 and re-elected in 1990 and 1994. She is the first woman to hold statewide elective office in Missouri.

The state auditor is responsible for conducting audits of all state agencies, boards and commissions, the state court system and the 94 Missouri counties that do not have a county auditor. Audit reports issued by the state auditor are intended to provide state and county officials with findings and recommendations to improve the effectiveness and efficiency of governmental operations.

During 1994, the state auditor's office issued 111 audit reports. These reports contained more than 1,000 separate findings and recommendations.

Audits of state agencies, counties and local political subdivisions included findings noting

instances where public funds were expended without proper bidding, proper authorization or compliance with applicable regulations. This report includes examples of those instances. Other examples identify areas in which the state could take steps to save money. Together, they total \$38.8 million.

Last year seven audits included findings of fraud. Criminal charges and convictions resulted from the work of the state auditor's office. It is the policy of the state auditor to work with law enforcement authorities whenever information of potential criminal

wrongdoing is uncovered during audit work. More than \$95,000 in taxpayers' money was fraudulently used in 1994.

In 1994, 16 audits were issued as a result of citizens petitioning the state auditor. Municipalities, a township, a school and a hospital received audits through the petition process.

In addition to conducting audits, the state auditor also is responsible for reviewing the property tax rates levied by political subdivisions each year. The review is mandated to determine if local tax rates comply with statutory and constitutional provisions that regulate taxation in Missouri. In 1994, the state auditor's office reviewed 4,777 property tax rates levied by 2,646 political subdivisions.

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*The intent of an audit is to improve the effectiveness and efficiency of governmental operations.*

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# State Auditor of Missouri



## Audits Delivered in 1994

All audit reports produced by the state auditor's office are public documents after they have been signed by the state auditor. Reports are made available to state, regional and local media. Reports are also delivered to the Missouri State Library and are available through the state library system.

Citizens may request copies of audit reports by writing P. O. Box 869, Jefferson City, MO

65102. The telephone number is (314) 751-4213.

*Information from citizens aids the state auditor in conducting audits.*

Information from citizens, legislators and government employees aids the state auditor in conducting audits. Citizens are urged to contact the state auditor toll

free at 1-800-347-8597 or by mail if they have information they feel would be useful to auditors. All sources of information will be kept confidential.

The following audit reports were delivered by the state auditor's office during calendar year 1994:

### **Auditee**

### **Report No.**

#### **Petitions**

City of Higbee	94-10
City of Owensville	94-13
Miller Township of Gentry County	94-15
City of Deepwater	94-18
Meadow Heights School District	94-22
City of Berkeley	94-26
Velda Village Hills	94-27
City of Linneus	94-29
City of Gasconade	94-37
Ellett Memorial Hospital	94-46
City of Marceline	94-49
City of Summersville	94-66
Village of Arrow Point	94-79
City of Eminence	94-83
Village of Eugene	94-85
Village of McCord Bend	94-111



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## **Auditee**

## **Report No.**

### **Reviews**

St. Louis County Fire Protection Districts	94-09
Kansas City Board of Police Commissioners	94-32
St. Louis Board of Police Commissioners	94-40
Western Taney County Fire Protection District	94-75
Kansas City Police Department	94-78

### **Counties**

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Montgomery County	94-04
Miller County	94-05
Morgan County	94-07
Pike County	94-08
Washington County Health Center	94-19
Missouri Third Class Counties	94-28
Special Review of Chariton County Sheriff*	94-39
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Lawrence County	94-50
Livingston County	94-51
Dallas County	94-52
Howard County	94-53
Ralls County	94-56
Bates County	94-57
Scott County	94-59
Chariton County	94-60
Atchison County	94-61
Stoddard County	94-62
Marion County	94-65
St. Clair County	94-67
Knox County	94-68
Camden County	94-69
Clark County	94-70
Gasconade County	94-71
Scotland County	94-72
Perry County	94-73
Barry County Collector's Office*	94-74
Ripley County	94-76

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## **Auditee**

## **Report No.**

### **Counties cont.**

Newton County	94-77
Vernon County	94-80
Caldwell County	94-81
Dent County	94-82
Ray County	94-87
Stone County	94-88
Nodaway County	94-89
St. Francois County Collector's Office	94-90
Henry County	94-91
Andrew County	94-99
Linn County	94-103
Barry County	94-107
Dunklin County	94-108
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### **Courts**

Prosecuting and Circuit Attorneys' Retirement System	94-17
Administrative Law Judges	94-30
22nd Judicial Circuit - Municipals	94-38
Pemiscot County Associate Circuit Court*	94-45
27th Judicial Circuit - Municipals	94-48
5th Judicial Circuit - Municipal - City of St. Joseph*	94-84
42nd Judicial Circuit - Municipals	94-86
21st Judicial Circuit - Municipals	94-92
18th Judicial Circuit - Municipals	94-96
20th Judicial Circuit - Municipal - City of Owensville*	94-97
23rd Judicial Circuit - Municipals	94-98
8th Judicial Circuit - Municipals	94-102
Jasper County Circuit Court	94-104
20th Judicial Circuit - Municipals	94-106
21st Judicial Circuit - Municipal - City of Wellston*	94-110

### **Statewide Interest**

Statewide Financial Statements	94-02
Children's Trust Fund Board	94-11
Governor's Committee on Employment of People with Disabilities	94-12

# State Auditor of Missouri

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## **Auditee**

## **Report No.**

### **Statewide Interest cont.**

Committee on Legislative Research	94-14
Review of 1993 Property Tax Rates	94-16
LAGERS	94-21
MOSERS	94-31
Missouri State Medical Care Plan	94-33
Statewide Single Audit	94-41

### **State Government:**

#### **Administration**

Office of Administration	94-93
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#### **Agriculture**

State Milk Board	94-25
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#### **Corrections**

Department of Corrections	94-58
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#### **Economic Development**

Missouri Corporation for Science and Technology	94-35
Division of Tourism	94-105

#### **Elementary and Secondary Education**

Kansas City Desegregation	94-34
Public School Retirement System	94-63
Non-Teacher Retirement System	94-64

#### **Higher Education**

Lincoln University*	94-01
State Guaranty Student Loan Fund	94-100

#### **Highway & Transportation**

Dept. of Highway and Transportation Logo Signing Program	94-06
Highway Employees and Highway Patrol Retirement System	94-36
Department of Highway and Transportation	94-42

# State Auditor of Missouri

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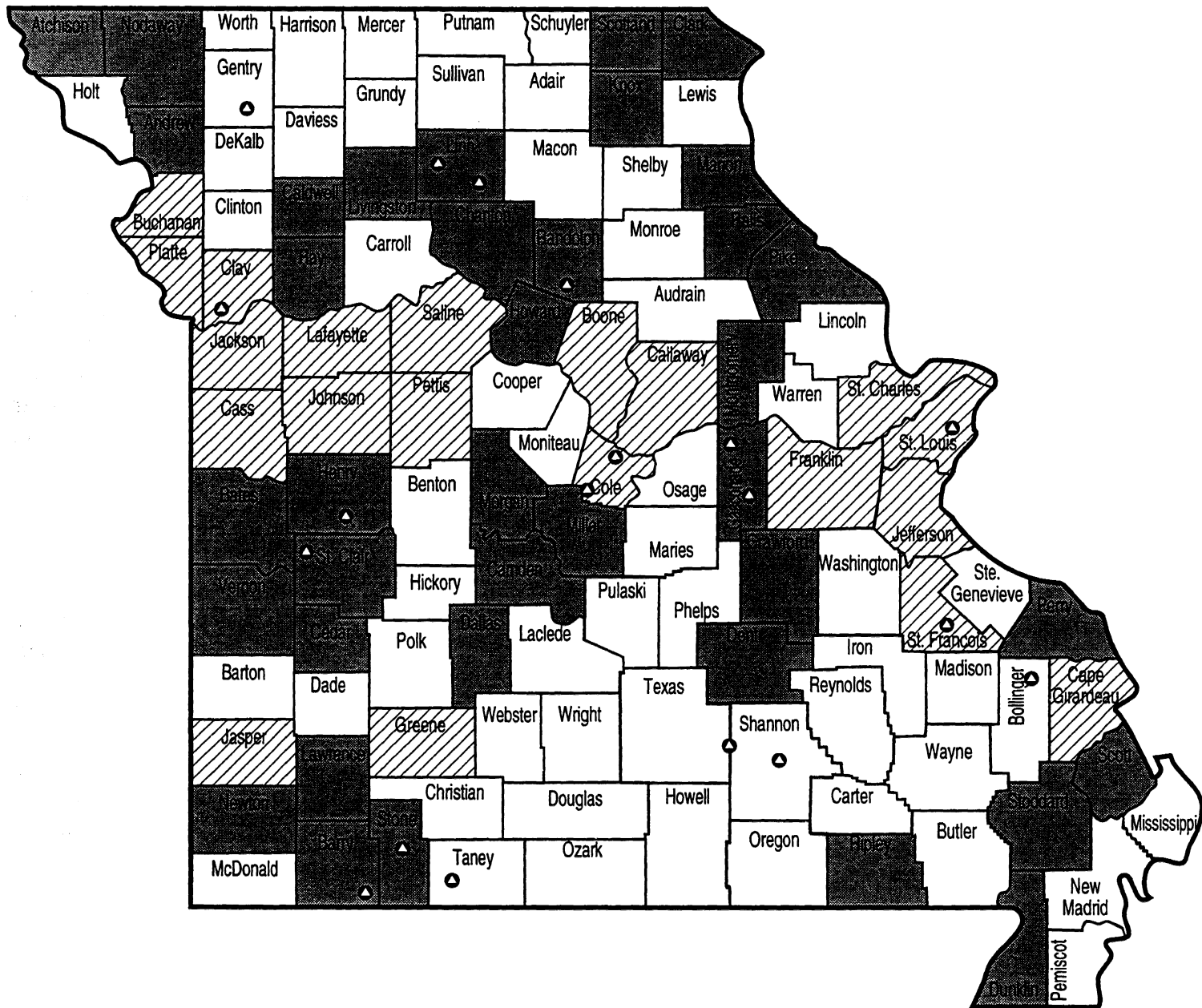
<b><u>Auditee</u></b>	<b><u>Report No.</u></b>
<b>Insurance</b>	
Department of Insurance	94-101
<b>Public Safety</b>	
Division of Liquor Control	94-20
<b>Revenue</b>	
State Lottery Commission	94-55
<b>Social Services</b>	
Div. of Medical Services - Drug Rebate Program	94-94
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Office of the State Treasurer	94-47
Office of Secretary of State, Franchise Tax Division	94-54

**\*Denotes reports disclosing fraud. See section on fraud, page 12.**

# State Auditor of Missouri



## Audits across Missouri



County audits conducted in 1994



Counties having an elected county auditor



Petition audits and special reviews conducted in 1994



## State Agency Audits

**T**he state auditor is responsible for auditing all state agencies, boards and commissions, as well as the state supreme court and all divisions of the state circuit court system. Annually, the state auditor issues an opinion on the financial statements of the State of Missouri as well as a statewide single audit of all federal financial assistance received by state agencies. In addition, she issues reports on various state government operations. In 1994, the state auditor issued 49 of these reports.

The state auditor believes state agencies must continue to work on improving efficiency and policies and procedures in handling the millions of tax dollars the people of Missouri pay to support their government. Following are some examples of the findings included in audit reports on state government.

### Missouri General Assembly

The audit of the Missouri Legislature found that state representatives and senators were allowed to buy state property, originally purchased for hundreds of thousands of dollars, for minimal amounts and used tens of thousands of tax dollars to print and mail personal Christmas cards, calendars and promotional advertisements.

### Kansas City Desegregation Program

A special review of the state moneys being used to finance the desegregation program in the Kansas City School District found a severe lack of

controls over payment procedures, completely inadequate budgeting practices, inadequate monitoring of moneys due the district and questioned costs totaling more than \$3 million.

The problems found ranged from paying for mops and floor mats that were never delivered to inadequate planning on million-dollar construction projects. The review found that the Kansas City school district continues to inadequately administer and manage desegregation moneys that state taxpayers are providing to Kansas City schools.

### Lincoln University

Inadequate controls, a lack of supervisory review and insufficient inventory procedures were found in the physical plant at Lincoln University. These problems allowed for a misappropriation of \$1,900 in university funds and property. An additional \$3,877 in university physical plant property could not be located by state auditors in an inventory, and location of these items was unknown to university officials.

### Department of Corrections

Poor record keeping and inadequate controls allowed a theft to go undetected at the Jefferson City Correctional Center garage. The state auditor also had concerns with the management of inmate canteen funds and other areas under the department's jurisdiction.



## Fraud Audits

**I**n 1994, the state auditor's office released 111 audits, seven of which contained findings of fraudulent activity involving \$95,235 in taxpayer moneys.

In most instances, the state auditor's findings indicated the fraud could have been prevented or at least detected sooner if proper internal controls had been in place. Accordingly, recommendations were made to tighten controls and procedures and obtain restitution of moneys misappropriated.

The state auditor's policy is to notify and cooperate with law enforcement authorities whenever auditors detect possible criminal activity. In some cases, audit findings have resulted in arrests and the filing of criminal charges. The state auditor's office appreciates the cooperation and assistance it receives from state and local law enforcement authorities in fraud investigations.

The detection of fraud is an area emphasized in the regular training the state auditor's staff undergoes each year. Auditors are trained by senior audit staff experienced in detecting fraudulent activity. Since 1990, the state auditor's office has reported more than \$1.02 million in taxpayer moneys misappropriated by government officials and employees.

Following is information regarding some of the findings of fraud included in audits issued in 1994 by the state auditor.

### Wellston Municipal Court

Payments for traffic tickets, bonds and court costs totaling \$39,442 were received by the court but were never deposited in city accounts. In addition, many receipt slips are missing from the court clerk's books; therefore the state auditor was unable to definitively say how much money the court received. Consequently, the misappropriation may be even larger.

Previous audits of the Wellston Municipal Court have reported missing moneys. Mrs. Kelly strongly urged court and city officials to implement her recommendations to prevent future occurrences of fraud.

### Barry County Collector's Office

Weaknesses in internal controls and record keeping systems allowed a deputy in the county collector's office to misappropriate at least \$17,873 in property tax payments. Some tax receipts that had been paid were shown as delinquent and others were never recorded. Some tax receipt slips were altered in an attempt to cover up moneys that were collected but not deposited. The deputy county collector confessed to the misappropriation and was fired.



## **St. Joseph Municipal Court**

Numerous internal control weaknesses, little or no supervisory review, inadequate segregation of duties and poor record keeping allowed a misappropriation of at least \$17,187 to go undetected. A court employee confessed to stealing the money. The misappropriation would have been detected earlier or possibly prevented if recommendations made in the state auditor's previous report had been implemented.

## **Pemiscot County Associate Circuit Court Division II**

During a routine audit, state auditors discovered that \$11,839 in cash received by the court from criminal cases was never deposited in the bank. Two days after a cash count of court moneys, an envelope containing \$9,800 in currency and marked 'Div II' was found in Division I's vault. If the money represents Division II receipts, the court's account is short at least \$2,039. The shortage went undetected due to a lack of adequate oversight and internal controls.

## **Owensville Municipal Court**

A checks-for-cash substitution scheme was allowed to occur because of a lack of adequate record keeping, numerous internal control weaknesses and little or no supervisory review. Cash in the amount of \$4,994 was collected and recorded into the court's ledgers. However, the cash was not deposited and the theft was covered by substituting checks that had been collected, but not recorded.

## **Chariton County Sheriff's Office**

At least \$2,000 was allowed to be misappropriated due to weaknesses in controls, a failure to perform certain accounting procedures and a lack of adequate oversight in the sheriff's office. After the audit began, the bookkeeper deposited \$1,969 in cash into the official bank account. The sheriff fired the bookkeeper after the misappropriation was discovered.





## Petition Audits

**T**he right of citizens to petition their government for a "redress of grievances" is one of the fundamental rights cited in the Missouri Constitution. The Revised Statutes of the State of Missouri also establish the right of citizens to petition the state auditor for an audit of any political subdivision of the state. The state auditor must audit the political subdivision if enough qualified voters of the political subdivision request the audit.

In 1994, the state auditor's office issued 16 audit reports as the result of petitions signed and submitted by citizens. The reports included audits on cities, villages, a township, a school and a hospital.

Petition audits are conducted in addition to the regular audits performed by the state auditor. When each audit is completed, the state auditor holds a public meeting to deliver and discuss the report with all interested parties. The management advisory recommendations are explained and questions from the public are answered. Following are some examples of the findings included in the petition audits issued in 1994.

### **Ellett Memorial Hospital**

The hospital, serving residents in St. Clair and Henry Counties, is in very poor financial condition, has serious management problems and significant changes need to be made if it is to continue operating. Problems ranged from declining patient numbers and poor accounting procedures to poor financial management. The

hospital reported losses of more than \$1.8 million over the last three years.

### **City of Linneus**

An appearance of a conflict of interest concerning the handling of a misappropriation of city funds and concerns about expenditures and other financial policies and procedures were among findings contained in an audit of the city of Linneus. The city's board of aldermen became aware that financial problems existed when vendors discontinued allowing the city to charge purchases due to nonpayment of bills. The city entered into an out-of-court settlement for \$12,500 of the approximately \$24,252 identified as missing.

### **City of Deepwater**

Recommendations for improving the management of city water and sewer funds, the administration of some federal housing moneys and city financial reporting were included in an audit of the city of Deepwater. The city raised its water rates in October 1992. City officials stated that the rates were raised to cover all operating expenses and to pay for repairs and the replacement of parts for the water system. However, the state auditor said it was difficult to evaluate the reasonableness or adequacy for the rate increase. Before raising the rates, the city had not identified the amount needed for replacement and repair and based the rate increase on costs incurred while operating a water system that had leaks.



## County Audits

**T**he Missouri State Auditor's Office is required by state law to perform audits on all 94 counties in Missouri that do not have a county auditor. An audit report containing financial statements; supplementary schedules and footnotes pertinent to the county's operations; an opinion as to the fairness of the presentation of the financial information; and a management advisory report recommending improvements in internal controls, statutory compliance and management practices is issued for each county audit.

From the most recent audit of each county, the following is a list of the more frequent problems noted. Some of the areas listed are not applicable to all counties and various parts of the finding may not have been present in all examples noted.

### Assessment Fund

In 62 counties, prior audit funding requirements were not resolved and various counties funded current assessment fund operations more or less than statutorily required.

### Associate Division Courts' Accounting Controls

In 46 counties, the associate division court did not make bank deposits on a timely basis, did not prepare bank reconciliations, or was not reconciling cash balances to a listing of liabilities to prove the accuracy of its records.

### Bidding Procedures

Thirteen counties did not bid purchases in accordance with Missouri law or did not document their actions in obtaining bids.

### Budgetary Practices and Financial Position

Sixty-seven counties had errors in the prior year's financial data presented in the budget documents. Many counties distorted their anticipated financial position by not showing all available resources at the beginning of the year, underestimating revenues or overestimating expenditures.

### Circuit Clerks' Accounting Controls

In 32 counties, the circuit clerk did not make bank deposits on a timely basis, did not prepare bank reconciliations, or was not reconciling cash balances to a listing of liabilities to prove the accuracy of the records.

### Computer System Controls

Twenty-seven county audits indicate that computer software and back-up disks were not stored at an off-site location and the counties lacked formal contingency plans. Several instances were also noted in which computer access controls were in need of improvement.



## **County and Ex Officio Collectors' Procedures**

In 45 counties, the collector did not provide all required information on annual settlements, did not reconcile bank records to monthly statements of collections, or did not keep accurate daily receipt ledgers.

## **County Expenditures**

Sixty-seven audits revealed that documentation for payments was not always present, or receipt of goods was not always noted on invoices. Some counties also made donations in violation of state law. Written contracts were not prepared for 17 counties that provided and/or received goods or services.

## **County Property Records**

Sixty-two counties did not keep a complete inventory of county-owned real and personal property, and others did not update existing records on a current basis.

## **Depository Agreements and Collateral Securities**

Thirty-two counties had not entered into formal depository agreements with depository banks. The depository agreements that were in effect were not always specific in the services to be provided or the cost of those services. Counties did not require depository banks to pledge the proper amount of collateral security required by Missouri law.

## **Health Center Controls and Procedures**

Forty-four audits noted various problems with health centers. Some allowed actual expenditures to exceed budgeted amounts; while others did not present total resources available on the budget. Personnel and payroll procedures were in need of improvement. General fixed asset records were sometimes inaccurate or incomplete and not maintained on a current basis. Receipt slips were not issued for all monies received, some invoices were not canceled, and receipt of goods was not always indicated on the invoice.

## **Personnel Records**

Fifty-eight counties did not have written personnel policies. Many did not monitor annual and sick leave earned and taken. Various counties did not maintain adequate records or personnel files to support overtime in compliance with the Fair Labor Standards Act. Written authorization for some changes made in payroll records was not maintained in eight counties.

## **Prosecuting Attorneys' Accounting Controls**

In 48 counties, the prosecuting attorney did not maintain cash control ledgers, make bank deposits on a timely basis, prepare monthly bank reconciliations or reconcile cash balances to a listing of liabilities.



## **Public Administrators' Settlements**

In 30 counties, settlements were not always filed as required by Missouri law and some did not include all necessary information. Supporting documentation of settlement transactions was not available in some cases. In addition, many public administrators did not submit a report of fees earned to the County Clerk.

## **Recorder of Deeds' Controls and Procedures**

Twenty-nine county reports showed that cash receipts were not always deposited daily nor reconciled to the fee book, documents were recorded for businesses prior to receipt of payment, and accounts receivable were not adequately documented. In many counties, the Recorder was retaining custody of the Recorder's User Fees Fund in violation of an Attorney General's Opinion.

## **Sales Tax**

Nineteen counties had not rolled back their property tax levies sufficiently in relation to their sales tax collections.

## **Sheltered Workshop**

Thirty-eight county sheltered workshop boards did not maintain adequate written contracts with the not-for-profit corporations from which services were obtained.

## **Sheriffs' Accounting Controls, Mileage Procedures and Board of Prisoners**

In 81 counties, the sheriff did not make bank deposits on a timely basis, prepare bank reconciliations, or reconcile cash balances to a listing of liabilities to prove the accuracy of the records. Instances were noted in which documentation of mileage claims was not always present and mileage procedures were not always in accordance with Missouri law. It was noted in nine counties that expenditures made for boarding prisoners were not always adequately documented. In addition, calendar sales moneys and seized property were not always handled properly.

## **Statutory Salaries and Bond Coverage**

In 50 counties, the county officials received salaries different than the statutory allowances, did not obtain bond coverage or did not have adequate coverage as required by state statutes.

## **Questioned Costs**

In 27 county audits, expenditures made with federal financial assistance monies were questioned as to their compliance with federal guidelines.

## **Tax Book Controls and Procedures**

Twenty-eight county audits indicated that tax book controls were in need of improvement. The county clerk did not prepare the current or back tax books for real estate and personal property taxes nor verify the tax book totals.



## Review of Property Tax Rates

**T**he property taxes Missourians pay each year provide a major source of funding for local governments. These taxes help finance the operation of counties, cities, school districts, road districts, fire districts, ambulance districts, libraries and other important services.

The state auditor is required to review the property tax rates of all taxing authorities in the state. In 1994, the state auditor's office reviewed 4,777 property tax rates levied by 2,646 political subdivisions. The rates were reviewed for compliance with state statutes and with Article X, Section 22 of the Missouri Constitution, otherwise known as the Hancock Amendment. Since the laws are subject to change by the legislature and to interpretation from the court system, the procedures for reviewing tax rates must be continually monitored.

In 1993, the Missouri General Assembly passed SB 380, which contained provisions that required school districts across the state to have a minimum tax rate of \$2.75 per \$100 in assessed valuation in order to receive state aid. Many school districts viewed this mandate as a means to bypass the Hancock Amendment and raise taxes without a vote of the people. The state auditor has listed 66 districts that in 1994 levied taxes in excess of the constitutional tax rate ceiling. This listing is included with the tables, charts and maps on the following pages.

Other schools increased their effective tax rates by waiving all or part of their Proposition C rollbacks. Since the state auditor is not assigned the duty of reviewing sales tax rollbacks, the 66 school districts listed are not inclusive of all schools raising taxes without voter approval.

Of the 4,777 property tax rates reviewed in 1994, 20 (other than the 66 school levies mentioned earlier) were in excess of the legally permissible tax levy as provided by the Hancock Amendment and state law. Those rates, levied by 19 political subdivisions, were above the Hancock limit and not in compliance with state law in amounts ranging from one cent to 30 cents per \$100 in assessed valuation.

Taxpayers who believe a local taxing authority has not complied with the laws regarding establishment of tax rates have recourse under state statutes. According to the law, a taxpayer may make a formal complaint with the county prosecuting attorney. If the prosecutor fails to bring an action within 10 days of the filing of the complaint, the taxpayer may bring a civil action on his or her own behalf and as a representative of all taxpayers in the taxing jurisdiction.

The tables and charts on the following pages contain information regarding the tax rates reviewed by the state auditor's office in 1994.

# State Auditor of Missouri



## Summary of Number of Tax Rates

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates	With Increases In Assessed Valuation	With Decreases In Assessed Valuation	Other (1)
Ambulance Districts	103	106	97	7	2
Hospitals and Health Centers	13	13	12	1	0
Nursing Home Districts	28	33	26	1	6
Public Water Supply Districts	2	2	1	0	1
Soil and Water Conservation Subdistricts	23	23	17	6	0
Drainage and Levee Districts	2	2	0	2	0
Special Road Districts	251	335	233	49	53
Municipalities	850	1537	1125	198	214
Tax Supported Public Libraries	84	87	79	5	3
Townships	324	850	674	146	30
Fire Protection Districts	241	357	266	49	42
Sewer Districts	33	34	31	2	1
Street Light Maintenance Districts	3	3	0	3	0
Miscellaneous	31	35	20	11	4
Special Road District Subdistricts	1	2	1	0	1
Junior Colleges	12	16	12	0	4
School Districts	530	868	479	69	320
Counties	115	474	438	18	18
<b>TOTALS</b>	<b><u>2646</u></b>	<b><u>4777</u></b>	<b><u>3511</u></b>	<b><u>567</u></b>	<b><u>699</u></b>

(1) This column includes those levies for which only the current year's assessed valuation was used in the computation of the 1994 tax rate (debt service levies, newly-voted levies, and levies voted to replace expired levies). Also included are levies that were not certified in 1994 and/or 1993 due to insufficient substantiating data and those that experienced no change in the assessed valuation from 1993 to 1994.

# Summary of Tax Rate Revisions

Type of Taxing Authority	No. of Taxing Authorities	No. of Tax Rates	Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised Due to An Election	Other (1)	Debt Service Levies	No Rate Certified
Ambulance Districts	103	106	87	14	1	2	2	0	0
Hospitals & Health Centers	13	13	11	2	0	0	0	0	0
Nursing Home Dists.	28	33	20	7	0	0	0	6	0
Public Water Supply Dists.	2	2	1	0	0	0	0	1	0
Soil and Water Conservation Subdistricts	23	23	17	5	1	0	0	0	0
Drainage and Levee Dists.	2	2	2	0	0	0	0	0	0
Special Road Dists.	251	335	196	82	2	0	52	3	0
Municipalities	850	1537	781	515	20	7	31	179	4
Tax Supported Public Libraries	84	87	64	15	0	5	1	2	0
Townships	324	850	672	146	2	0	17	13	0
Fire Protection Dists.	241	357	225	67	1	20	17	25	2
Sewer Districts	33	34	17	16	0	0	0	1	0
Street Light Maintenance Districts	3	3	3	0	0	0	0	0	0
Miscellaneous	31	35	24	9	0	0	2	0	0
Special Road District Subdistricts	1	2	1	0	0	0	0	1	0
Junior Colleges	12	16	8	3	0	1	0	4	0
School Districts	530	868	160	300	54	34	1	319	0
Counties	115	474	351	104	0	0	6	13	0
<b>TOTALS</b>	<b><u>2646</u></b>	<b><u>4777</u></b>	<b><u>2640</u></b>	<b><u>1285</u></b>	<b><u>81</u></b>	<b><u>69</u></b>	<b><u>129</u></b>	<b><u>567</u></b>	<b><u>6</u></b>

(1) This column includes all newly-voted levies and levies voted to replace expired levies (124 levies total). Also included are five levies to which adjustments were made based on information received from the various taxing authorities.



# State Auditor of Missouri



Missouri State Auditor's Office  
Listing of Local Governments Levying in  
Excess of the Tax Rate Approved

***** 1994 *****					
County	Name	Purpose	Assessed Value	Approved	Levied
Boone	Boone Co. R-IV School District	Operating Funds-Schools	22,375,098	2.8800	3.0200
Buchanan	Maxwell Heights Fire Prot Dist	General Revenue	1,869,158	0.6600	0.7500
Callaway	North Callaway Co R-I School Dist	Debt Service	36,340,202	0.2700	0.5000
Camden	Mid-County Fire Protection District	General Revenue	80,782,917	0.0000	0.3000 *
Cass	Pleasant Hill R-III School District	Debt Service	44,006,265	0.8700	0.9200
Franklin	City of Washington	General Revenue	110,541,471	0.5100	0.6500
Greene	Walnut Grove R-V School District	Operating Funds-Schools	7,090,600	3.8400	3.8600
Jackson	Kansas City 33 School District	Operating Funds-Schools	2,050,220,859	2.0500	4.9600 (1)
Jefferson	Springdale Fire Protection District	General Revenue	52,983,308	1.0000	1.1300
Lincoln	Troy R-III School District	Operating Funds-Schools	104,177,915	2.7500	2.7700
McDonald	City of Anderson	General Revenue	5,309,160	0.2500	0.3200
Miller	Brunley Fire Protection District	General Revenue	14,342,915	0.0000	0.3000 *
	Tuscumbia Fire Protection District	General Revenue	6,442,173	0.0000	0.3000 *
Nodaway	Hoover Frankum Watershed Sub Dist	General Revenue	1,278,710	0.3300	0.4000
Pemiscot	Pemiscot Co Special School District	Operating Funds-Schools	82,917,810	0.4300	0.5000
St. Louis	Maryland Heights Fire Prot Dist	Ambulance	440,684,677	0.0900	0.1000
	Mid-County Fire Protection District	General Revenue	133,239,908	0.9800	1.0000
		Ambulance	133,239,908	0.1400	0.1500
Stone	Hurley Fire Protection District	General Revenue	5,190,161	0.0000	0.2900 *
Washington	Richwoods Fire Protection District	General Revenue	6,811,635	0.0000	0.3000 *

Note:

The approved column represents the rates determined to be legally permissible based on the information submitted. The adequacy of any sales tax reduction was not reviewed when compiling this report. An asterisk (\*) is used to identify a political subdivision that has not received voter approval for a specific tax levy.

(1) This school district is involved in a federal desegregation lawsuit and is under court order to levy the rate shown.



# State Auditor of Missouri



Missouri State Auditor's Office  
Listing of School Districts Levying in  
Excess of the Tax Rate Ceiling

***** 1994 *****					
County	Name	Purpose	Assessed Value	Approved	Levied
Adair	Kirkville R-III School District	Operating Funds-Schools	113,708,813	2.7000	2.7500
Barry	Southwest Barry Co R-V School Dist	Operating Funds-Schools	13,938,829	1.9500	2.7500
	Cassville R-IV School District	Operating Funds-Schools	61,763,758	2.1100	2.7500
	Monett R-I School District	Operating Funds-Schools	65,989,825	2.2100	2.7500
Barton	Golden City R-III School District	Operating Funds-Schools	9,691,890	2.4800	2.7500
Benton	Lincoln R-II School District	Operating Funds-Schools	16,434,426	2.5600	2.7500
	Warsaw R-IX School District	Operating Funds-Schools	53,033,346	2.5000	2.7500
Bollinger	Meadow Heights R-II School District	Operating Funds-Schools	14,004,585	2.0200	2.7500
	Woodland R-IV School District	Operating Funds-Schools	21,519,304	2.3900	2.7500
Butler	Twin Rivers R-X School District	Operating Funds-Schools	29,425,229	2.0300	2.7500
Carter	East Carter Co R-II School District	Operating Funds-Schools	11,599,602	2.3400	2.7500
	Van Buren R-I School District	Operating Funds-Schools	12,682,650	1.9000	2.7500
Cedar	Stockton R-I School District	Operating Funds-Schools	31,549,244	2.6500	2.7500
Dent	Salem R-80 School District	Operating Funds-Schools	32,961,969	2.5600	2.7500
	Green Forest R-II School District	Operating Funds-Schools	7,215,300	2.6900	2.7500
Douglas	Ava R-I School District	Operating Funds-Schools	35,869,591	2.5700	2.7500
Dunklin	Kennett 39 School District	Operating Funds-Schools	54,375,889	2.3400	2.7500
Franklin	Franklin County R-XVI School Dist	Operating Funds-Schools	4,822,584	2.5200	2.7500
	St. Clair R-XIII School District	Operating Funds-Schools	59,881,795	2.3200	2.7500
	Sullivan C-2 School District	Operating Funds-Schools	59,586,323	2.6600	2.7500
Howell	Willow Springs R-IV School District	Operating Funds-Schools	23,382,663	2.0600	2.7500
Iron	Bellevue R-III School District	Operating Funds-Schools	5,032,912	1.9000	2.7500
Laclede	Competition C-2 School District	Operating Funds-Schools	2,250,057	2.4300	2.7500
	Laclede Co. R-I School District	Operating Funds-Schools	15,331,073	2.6200	2.7500
	Lebanon R-III School District	Operating Funds-Schools	116,675,470	2.1700	2.7500
Lawrence	Pierce City R-VI School District	Operating Funds-Schools	17,069,660	2.3100	2.7500
McDonald	McDonald Co R-I School District	Operating Funds-Schools	71,734,267	2.2400	2.7500
Madison	Fredericktown R-I School District	Operating Funds-Schools	40,467,476	2.4100	2.7500
Mississippi	Charleston R-I School District	Operating Funds-Schools	45,169,839	2.5700	2.7500
Morgan	Morgan Co R-I School District	Operating Funds-Schools	28,877,410	2.6500	2.7500
	Morgan Co R-II School District	Operating Funds-Schools	92,045,300	2.1300	2.7500
Newton	East Newton Co R-VI School District	Operating Funds-Schools	29,483,377	2.0500	2.7500
	Diamond R-IV School District	Operating Funds-Schools	23,988,060	2.1000	2.7500
	Westview C-6 School District	Operating Funds-Schools	2,809,770	2.1600	2.7500
	Seneca R-VII School District	Operating Funds-Schools	32,825,646	2.1600	2.7500
Ozark	Gainesville R-V School District	Operating Funds-Schools	19,904,665	2.7200	2.7500
Polk	Pleasant Hope R-VI School District	Operating Funds-Schools	12,136,870	2.6700	3.0000
Pulaski	Waynesville R-VI School District	Operating Funds-Schools	60,106,051	2.0300	2.7500
Ralls	Ralls Co R-II School District	Operating Funds-Schools	28,047,760	2.5100	2.7500
Reynolds	Centerville R-I School District	Operating Funds-Schools	3,321,342	2.0800	2.7500

# State Auditor of Missouri



***** 1994 *****					
County	Name	Purpose	Assessed Value	Approved	Levied
Ripley	Naylor R-II School District	Operating Funds-Schools	5,868,949	2.4400	2.7500
	Doniphan R-I School District	Operating Funds-Schools	32,106,291	2.5800	2.7500
	Ripley Co R-III School District	Operating Funds-Schools	2,405,920	2.6200	2.7500
St. Louis	Bayless School District	Operating Funds-Schools	92,494,471	2.4900	2.7500
Scott	Sikeston R-VI School District	Operating Funds-Schools	136,964,095	2.6100	2.7500
Shannon	Winona R-III School District	Operating Funds-Schools	7,765,125	2.1600	2.7500
	Eminence R-I School District	Operating Funds-Schools	9,753,055	2.3600	2.7500
Stoddard	Advance R-IV School District	Operating Funds-Schools	15,795,511	2.6800	2.7500
	Puxico R-VIII School District	Operating Funds-Schools	20,699,119	2.2800	2.7500
Stone	Galena R-II School District	Operating Funds-Schools	10,617,855	2.4800	2.7500
Texas	Success R-VI School District	Operating Funds-Schools	3,606,010	2.5100	2.7500
	Summersville R-II School District	Operating Funds-Schools	12,723,660	2.3100	2.7500
	Licking R-VIII School District	Operating Funds-Schools	15,949,810	2.2300	2.7500
	Cabool R-IV School District	Operating Funds-Schools	23,503,643	2.5900	2.7500
	Raymondville R-VII School District	Operating Funds-Schools	3,869,615	2.3900	2.7500
	Kingston K-14 School District	Operating Funds-Schools	11,092,956	2.4900	2.7500
Washington	Potosi R-III School District	Operating Funds-Schools	37,353,697	2.5600	2.7500
Wayne	Greenville R-II School District	Operating Funds-Schools	18,091,800	1.7900	2.7500
	Clearwater R-I School District	Operating Funds-Schools	26,575,266	1.7000	2.7500
Webster	Niangua R-V School District	Operating Funds-Schools	6,399,295	2.0600	2.7500
	Fordland R-III School District	Operating Funds-Schools	10,448,064	1.9800	2.7500
	Seymour R-II School District	Operating Funds-Schools	17,501,381	2.1700	2.7500
Wright	Hartville R-II School District	Operating Funds-Schools	16,353,374	2.7000	2.7500
	Mountain Grove R-III School Dist	Operating Funds-Schools	40,081,034	2.5900	2.7500
	Mansfield R-IV School District	Operating Funds-Schools	15,544,469	2.3000	2.7500
	Manes R-V School District	Operating Funds-Schools	2,495,739	2.6500	2.7500

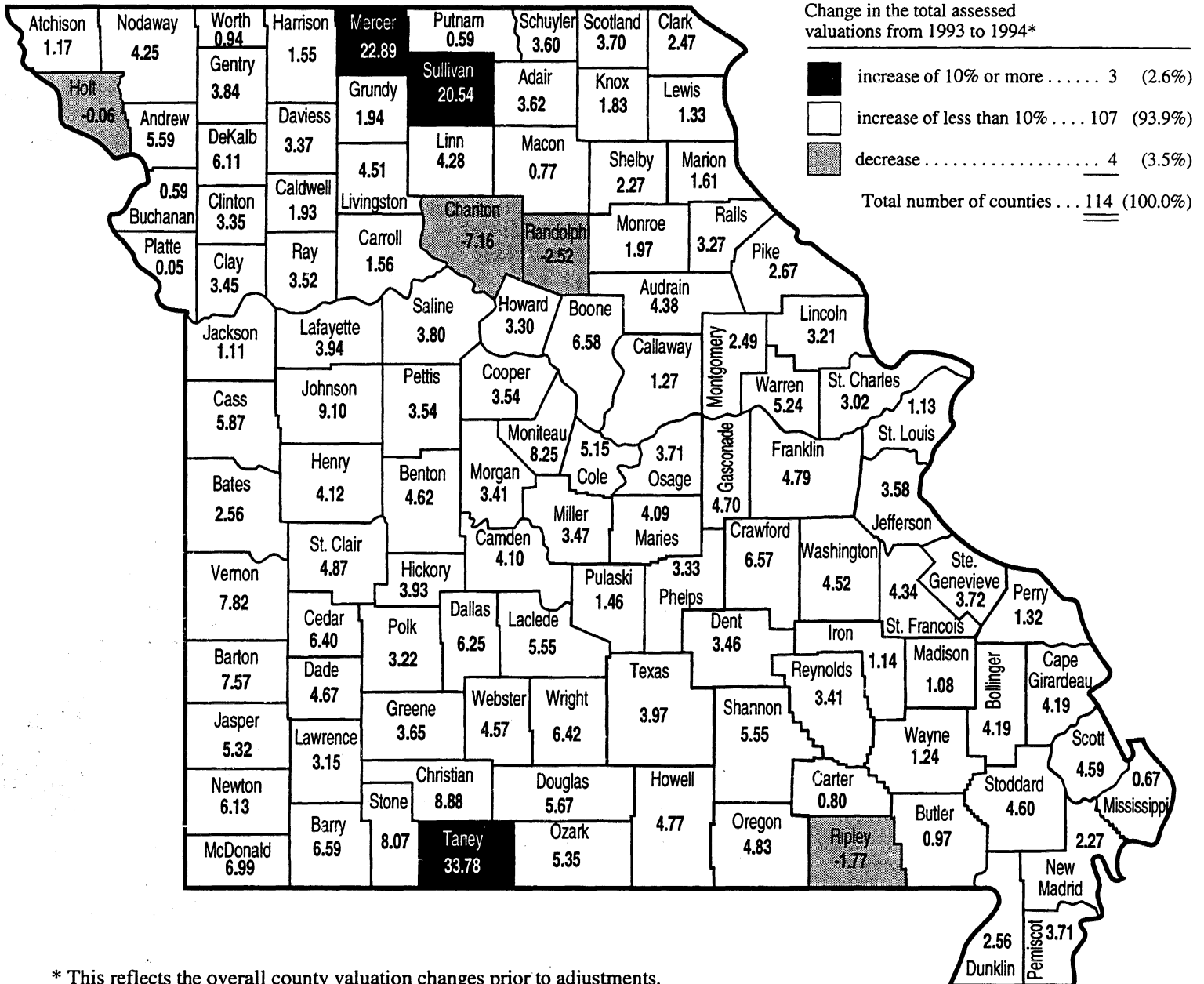
## Note:

The approved column represents the rates determined to be legally permissible based on the information submitted. These schools levied a rate above the tax rate ceiling as calculated by this office. Some schools may assert Senate Bill 380, Laws 1993, as authority to raise taxes without voter approval.

# State Auditor of Missouri



## Percentage Change in Total Assessed Valuations from 1993 to 1994

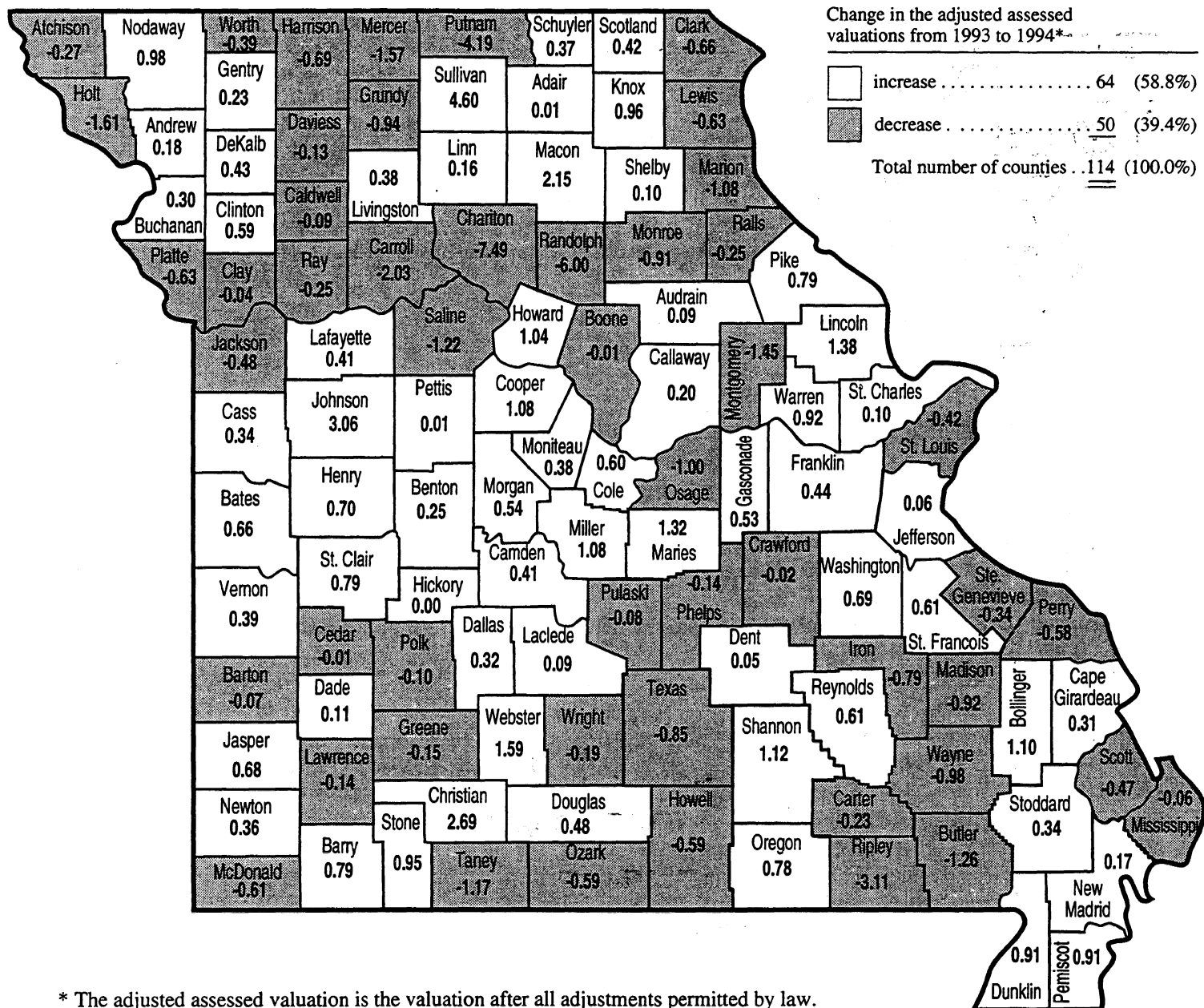


\* This reflects the overall county valuation changes prior to adjustments.

# State Auditor of Missouri



## Percentage Change in Adjusted Assessed Valuations from 1993 to 1994



\* The adjusted assessed valuation is the valuation after all adjustments permitted by law. These adjustments make allowances for new construction, improvements, and changes in property from locally-assessed to state-assessed.

# State Auditor of Missouri



## Bond Registration

Under state law, the state auditor is responsible for reviewing and registering general obligation bonds issued by most political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued.

General obligation bonds may be issued only after the political subdivision has obtained voter approval.

*In 1994, 120 bond issues with a total value of more than \$289 million were registered.*

In 1994, the state auditor's office registered 120 bond issues with a total value of \$289,339,366.

Following is a listing of the political subdivisions that issued bonds, and the purpose and amount of the issue.

### Issuing Subdivision

### Purpose

### Amount

Fort Zumwalt R-II School District, St. Charles County	School Building	7,300,000
City of Tipton, Moniteau County	Refunding	505,000
Blue Springs R-IV School District, Jackson County	School Building	5,100,000
North Platte County R-I School District	Refunding	210,000
Lathrop R-II School District, Clinton County	Refunding	940,484
Francis Howell R-III School District, St. Charles County	Refunding	20,300,000
City of Clayton, St. Louis County	City Impr.	4,500,000
City of Ashland, Boone County	Waterworks/Sewerage	500,000
North Nodaway County R-VI School District	Refunding	385,000
Maplewood-Richmond Heights School District, St. Louis Co.	Refunding	810,000
South Harrison Co. R-II School District	School Building	146,060
Blue Springs R-IV School District, Jackson County	Refunding	8,800,000
City of New Haven, Franklin County	Refunding	649,999
Jefferson C-123 School District, Nodaway County	Refunding	240,000
Billings R-IV School District, Christian County	Refunding	255,000
Hermitage R-IV School District, Hickory County	Refunding	915,000
Holt County	Swimming Pool	208,000
Nixa R-II School District, Christian County	Refunding	2,725,000
Kirksville R-III School District, Adair County	Refunding	3,570,000
Cooper County Nursing Home District	Refunding	875,000
Chesterfield Fire Protection District, St. Louis County	Fire Protection	1,000,000
Hume R-VIII School District, Bates County	Refunding	355,000

# State Auditor of Missouri



## Issuing Subdivision

Farmington R-VII School District, St. Francois County  
Wheatland R-II School District, Hickory & Benton counties  
Marshall School District, Saline County  
City of Lake Winnebago, Cass County  
Hannibal 60 School District, Marion & Ralls counties  
Ozark R-VI School District, Christian County  
Lake Ozark Fire Protection District, Miller & Camden counties  
Houston R-I School District, Texas County  
City of Liberty, Clay County

Lee's Summit R-VII School District, Jackson County  
City of Lake St. Louis, St. Charles County  
Stewartsville C-2 School District, DeKalb County  
Rolla 31 School District, Phelps County

Richmond R-XVI School District, Ray County  
Mount Vernon R-V School District, Lawrence County  
Mount Vernon R-V School District, Lawrence County  
Callaway County R-III School District  
Cole County R-V School District, Cole & Miller counties  
Cole County R-V School District, Cole & Miller counties  
Pike County R-III School District  
Galena R-II School District, Stone County  
West Nodaway County R-I School District  
Adrian R-III School District, Bates County  
Marion County R-II School District  
Village of Claycomo, Clay County

Grain Valley R-V School District, Jackson County  
Warrensburg R-VI School District, Johnson County  
Andrew County Nursing Home District  
Andrew County Nursing Home District  
City of Savannah, Andrew County  
Spokane R-VII School District, Christian County  
Harrisburg R-VIII School District, Boone & Howard counties  
Waldron Levee District, Platte County  
Fairfax Drainage District, Atchison County

## Purpose

## Amount

School Building	350,000
Refunding	360,000
Refunding	4,605,000
Refunding	764,999
Refunding	3,000,000
Refunding	3,742,103
Refunding	1,760,000
Refunding	540,000
Neighborhood Improvement Project	1,125,000
School Building	14,000,000
Refunding	4,761,072
School Building	550,000
School Building/Refunding	6,225,000
School Building	4,975,000
School Building	3,475,000
Refunding	225,000
School Building	825,000
School Building	420,000
Refunding	385,000
School Building	2,700,000
School Building	650,000
School Building	1,150,000
School Building	1,500,000
School Building	345,000
Fire Station/Administrative & Police Station Renovation	1,750,000
School Building	1,275,000
School Building	6,500,000
Refunding	955,000
Refunding	35,000
Swimming Pool	650,000
School Building	899,999
School Building	900,000
Levee Impr.	20,100
Drainage Impr.	36,100

# State Auditor of Missouri



## Issuing Subdivision

Crawford County R-II School District  
 University City, St. Louis County  
 Central Jackson County Fire Protection District  
 Camdenton R-III School District, Camden County  
  
 Jefferson Township, Linn County  
 Maplewood-Richmond Hts. School District,  
     St. Louis County  
 Monroe Township, Nodaway County  
 Meramec Valley R-III School District,  
     Franklin, St. Louis & Jefferson counties  
 Columbia School District, Boone County  
 City of Aurora, Lawrence County  
 Hillsboro R-III School District, Jefferson County  
 Morgan County  
 Clayton School District, St. Louis County  
 Ste. Genevieve County R-II School District  
 Miller County  
  
 Troy R-III School District, Lincoln County  
 City of O'Fallon, St. Charles County  
 Miller County Nursing Home District  
 City of Pleasant Valley, Clay County  
 University City School District, St. Louis County  
 City of Warsaw, Benton County  
 Cass County R-V School District  
 Francis Howell School District, St. Charles County  
 Kearney R-I School District, Clay County  
 City of Hollister, Taney County  
 Webb City, Jasper County  
 Callaway County  
 Fort Zumwalt School District, St. Charles County  
 City of Tipton, Moniteau County  
 Southern Boone County Fire Protection District  
 Gainesville R-V School District, Ozark County  
 Monett R-I School District, Barry County  
 Marion Township, Grundy County  
 City of Smithville, Clay County  
 Platte County  
 City of Raymore, Cass County  
 Montgomery County R-II School District

## Purpose

## Amount

School Building	4,000,000
City Impr.	4,475,000
Fire Protection	1,800,000
Refunding/School Building	3,880,000
Road Improvement	100,000
 School Building	 2,623,035
Road Improvement	100,000
 School Building	 2,100,000
School Building	5,000,000
City Building Impr.	990,000
School Building	2,000,000
Road Impr.	490,000
School Building	18,365,000
School Building	1,750,000
Neighborhood Impr. (W-12 Road Project)	262,500
School Building	11,680,000
Refunding	1,485,038
Nursing Home Impr.	1,000,000
Street Impr.	187,000
School Building	10,500,000
Waterworks/Sewerage	200,000
School Building	1,200,000
School Building	6,000,000
School Building	5,496,091
Waterworks/Sewerage	1,900,000
Refunding	419,000
Road Impr.	93,000
School Building	2,700,000
Industrial Plant	225,000
Fire Protection	680,000
School Building	1,900,000
School Building	4,060,000
Road Improvement	15,000
Neighborhood Impr.	19,400
Neighborhood Impr.	269,000
Highway Improvement	2,499,511
School Building	300,000

# State Auditor of Missouri



## Issuing Subdivision

Fordland R-III School District, Webster County  
Mexico 59 School District, Audrain County  
  
City of Kirkwood, St. Louis County  
McDonald County  
Osage Beach Fire Protection District, Camden & Miller counties  
City of Lebanon, Laclede County  
Parkway C-2 School District, St. Louis County  
City of Sullivan, Franklin & Crawford counties  
City of Piedmont, Wayne County  
City of Lawson, Ray & Clay counties  
City of Carl Junction, Jasper County  
City of Lake Tapawingo, Jackson County  
Bonne Femme Levee District, Howard County  
Morgan County  
Morgan County  
City of Marshall, Saline County  
City of Marshall, Saline County  
City of Marshall, Saline County  
Johnson County  
Callaway County  
New Madrid County R-I School District  
Lincoln County  
St. Charles School District, St. Charles County  
Cole County R-II School District  
Cedar Hill Fire Protection District, Jefferson County  
Columbia School District, Boone County  
Odessa R-VII School District, Lafayette County

## Purpose Amount

School Building	500,000
School Building/	
Refunding	6,785,000
Electric Substation	1,500,000
Industrial Bonds	1,950,000
Fire Protection	750,000
Civic Center Project	7,000,000
School Building	10,000,000
Public Impr.	2,835,000
Industrial	350,000
Neighborhood Impr.	170,000
Sewerage System	1,300,000
Sewerage System	1,500,000
Levee Impr.	285,000
Neighborhood Impr.	300,000
Neighborhood Impr.	188,000
Neighborhood Impr.	639,676
Neighborhood Impr.	280,000
Neighborhood Impr.	250,000
Neighborhood Impr.	24,760
Neighborhood Impr.	146,000
School Building	3,500,000
Neighborhood Impr.	248,800
School Building	9,899,639
School Building	950,000
Fire Protection	1,200,000
School Building	2,850,000
School Building	4,430,000
	<u>\$289,339,366</u>